EXHIBIT G

Billing Rates Rise Discounts Abound | National Law Journal

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Billing Rates Rise, Discounts Abound

A 10 percent increase is offset by price cuts.

Katelyn Polantz, The National Law Journal

January 5, 2015

The price of a billable hour has risen by more than 10 percent in four years, as large corporate law firms focused on their most expensive work and saved clients' money elsewhere.

"The question is: Is anybody paying that?" Maurice Watson, chairman at Husch Blackwell, said, looking back at hourly rates charged last year for lawyers. Husch's average rate for partners is about \$449 per hour, the firm told The National Law Journal in response to our 2014 billing survey. But \$407 is closer to what the firm collects for its work.

The former number represents the "rack rate," Watson said, while the lower price factors in discounts given to clients on the billable hour and in alternative billing arrangements.

Husch's fees are indicative of the pricier billable hour and complementary cost cuts that law firms find for clients. The Kansas City, Mo.-founded firm was among the firms that have reported their rates to The National Law Journal since 2010. Almost all of the highest- and lowest-charging partners among the firms increased rates since 2010.

Partners' hourly prices at the 40 firms that reported their numbers in 2014 now hover around \$500 an hour on average. The highest-billing partner among the survey came from Kaye Scholer, with a \$1,250 rate. The lowest-billing partner, from Frost Brown Todd, made \$220, the firms told the NLJ.

See chart: Hilling Rales at the Hallon's Enjoiest Lay (Pipus

The NLJ billing data also includes rates collected from public records — mostly bankruptcy filings — for 128 additional firms during the past three years.

Although the rates charged have gone up in recent years, the amounts that clients pay have not kept pace with inflation, legal industry leaders say.

"I think the story of billing rates is no longer as full or clear as it once was," Watson said.

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Lawyers often give discounts on their stated rates, or firms arrange alternative fee plans with clients, including caps on fees, retainers or other flat rates for legal work. Still, firms lean on hourly pricing more than any other model. Generally, 15 percent to 20 percent of work comes from alternative fee structures, according to Steve Nelson of the McCormick Group Inc., a legal consulting firm in Northern Virginia.

Dinsmore & Shohl, a Cincinnati-based firm, has changed the way it sets rates instead of ditching the billable model.

"The billable hour is still very important. There's probably 100 reasons for that," firm chairman George Vincent said.

Dinsmore opened an office in Washington in 2011, so billing rates for lawyers in the nation's capital notched higher than at the rest of the firm. At the same time, associates faced a shift away from rates that rise in lockstep to individualized pricing, Vincent said. Dinsmore also has added nonpartner-track associates to cut some fees. The firm's lawyers charged between \$590 and \$175 in 2010, but they ranged between \$850 and \$160 in 2014.

The spread shows a rate expansion that mimics the decisions made by other firms — increases for top earners while squeezing value where they can.

Associates, on average, charged \$306 an hour at 28 firms in the NLJ study in 2014, an increase of 12 percent from those firms' average rate four years previously. The most expensive associates' rates pushed up at about the same pace, while a number of firms increased their lowest-paid associates' rates by only \$15 or less an hour.

The deleveraging of lawyers in the industry may account for this. Many clients now refuse to pay for legal work performed by first-year associates, Nelson said. Associates instead train during their first year, or work on pro bono or the equivalent of clerk and paralegal tasks. Outsourcing some work to cheaper consultants and firms plays into the pricing models more every year.

Many large firms are shedding lower-end practices, which fueled partners' lateral moves in 2014, Nelson added. Large firms now often mandate that partners meet or exceed certain rates. Some practices become priced out, so the lawyers move to less strict or lower-tiered firms to keep their clients. Practices that work on large corporate mergers or high-stakes litigation saw less lateral movement because of rate pressure. Gibson, Dunn & Crutcher, with an \$1,800 hourly rate for Theodore Olson, an outlier, had the highest rate the NLJ could find in public records.

The billing rate story was different in bankruptcy matters. Those numbers showed that the practice area, which runs countercyclical to the U.S. economy, suffered as companies recovered from the economic recession. Partners and associates working with clients in bankruptcy often must report their hourly rates in court.

Those partners averaged \$452 per hour in 2014, compared with an average rate of \$480 in 2012. The NLJ found fewer partners mentioned in new bankruptcy filings in 2014 compared with the previous years. On average over three years, bankruptcy partners charged about \$475 an hour, according to records from more than 2,300 firm shareholders.

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In 2012, when rates were higher, elite New York firms told courts their partners earned \$1,000 an hour or more on the work. This \$1,000-an-hour club included three partners from Paul, Weiss, Rifkind, Wharton & Garrison and two partners from Weil, Gotshal & Manges.

It also included a team of nine Sullivan & Cromwell partners who charged \$1,150 an hour each to represent Eastman Kodak Co. in its bankruptcy.

In 2014, the rates for bankruptcy work topped out at about \$900 an hour, according to the data. Two partners from Pachulski Stang Ziehl & Jones, a Los Angeles corporate restructuring boutique, charged \$875 and \$895 each for their work on the bankruptcy of staffing company Ablest Inc.

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2014	2014	2014	2014	2014	2014	2014	2014	2014
2014 Arnall Goldsm Gregory		2014 Archer & Greiner	2014 Andrews Kurth	2014 Aiston & Bird	2014 Allen Matkins Leck Gamble Los Angeles Maclory & Natais CA	2014 Akin Gump Strauss Hauer : Weishington, & Feld : DC	2014 Akerman	2014 Adams and Reese
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	\$25,00 \$275,00	\$295.GD, \$200.DO	\$1090.00, \$265.00	\$575,00 \$280.00		\$660.00 \$365.00	\$485.00; \$205.00	\$315.00 \$220.00
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New York,	: Detroit, MI	Washington, DC	Denver, CO	Washington,	Dallas, TX	Rochester, NY	Rochester, NY	:New York, :NY	San Diego, CA
351	231	9	423	2313	483	1 8	88	1690	478
\$995.00	\$560.00	\$1085.00	\$725.00	\$1000.00	\$1020.00	\$465,00	\$400.00	\$955.00	\$475.00
\$725.00	\$290.00	\$355.00	\$305.00	\$705.00	\$450.00	\$300.00	\$298.00	\$535.00	\$375.00
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\$425.00	\$975.00	\$925.00	\$875.00	\$675.00 _.	\$44 0.00	\$535.00	\$975.00	\$530.00	\$785,00
\$275.00	\$445.0D	\$565.00	\$560.00	\$575.00	\$440.00. \$310.00	\$270.DO	\$800.00	\$335.00	\$250,00
\$385,00	\$745.00:	\$745.00	\$690.00	\$ 522.00	\$38D.00	\$ 345.00	\$890.00	\$450,00	\$449.00
\$240.00 \$200.00	\$775.00 \$205.00	\$560.00 \$380.00		\$385.00 \$255.00	\$315.00 \$275.00	\$315.00: \$200.00	\$750.00; \$395.00	\$305.00 \$245.0D	\$440.00 \$190.00
\$225.00;	\$435.00	\$465.00		\$335.00	\$290.00	\$243.00	\$636.00	\$270.00:	\$275.00
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	2014 Lans Powell	2014 Kramer Levin Naffalis & Frankel	2014 Knohbe Martens Olson & Bear	2014 Kirkland & Ellis	2014 King & Spalding	2014 Kilpatrick Townsend & Stockton	2014 Kelley Drye & Warren	2014 Kaye Scholer	2014 Katter Muchin Rosenman Chicago, IL	2014 Kasowitz, Benson, Torres New York, & Friedman NY
	Sealbe, WA	New York	Irvine, CA	Chicago, IL	Atlanta, GA	Allerite, GA	New York NY	New York, NY	. Chicago, الـ	New York,
	170.	31 Ç	260	1554	874	561	293.	392	612	372
	\$675.00	\$1100.0 0	\$810.00	\$995.00	\$995 ,00	\$775.00,	\$815.00	\$1250.00	\$745.00;	\$1195.00
	0 \$375.00) \$745.00	\$810.00 \$450.00	\$590.D0	\$545.00	\$775.00, \$400.00	\$435.00	\$725.00	\$500.00	\$500,00
) \$516,00;	\$921.00	\$575.00	\$825.00	\$775.00:	\$550.00	\$640.00	\$860.00	\$615.00,	\$835.00
	0; \$425.00; \$280.00	3815.00; \$515.00	\$455.00 \$305.00.	\$715.00: \$235.00	\$735.00, \$125.00	\$475.00: \$315.00	\$600.00, \$305.00.	8795.00 \$370.00	\$595.00 \$340.00	\$625.00 S200.00
	\$331.00	\$675.00	\$260.00	\$540.00	\$460.00	\$395.00	\$430,00	\$597.00	\$455.00	\$340.00
	\$477.00									
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350 report		350 report Full-time equivalent (FTE) attorneys at the firm and the city of the firm's largest U.S. orfices	350 report Full-time equivalent (FTE) attorneys at the firm and the city of the firm's largest U.S. office	350 report Full-time equivalent (FTE) attorneys at the firm and the city of the firm's largest U.S. office as listed in the 2014 NLU	aso report Full-time equivalent (FTE) altorneys at the firm and the city of the firm's largest U.S. office as listed in the 2014 NLJ	350 report Full-time equivalent (FTE) attorneys at the firm and the city of the firm's largest U.S. office as listed in the 2014 NLJ	350 report. Full-lime equivalent (FTE) attorneys at the farm and the city of the farm's largest U.S. office as fisted in the 2014 NLJ	350 report. Full-time equivalent (FTE) attorneys of the firm and the city of the firm's largest U.S. office as listed in the 2014 NLJ	350 report Full-time equivalent (FTE) attorneys at the frm and the city of the frm's largest U.S. office as issted in the 20:4 NLJ as issted in the 20:4 NLJ	Full-time equivelent (FTE) attempys at the (FTE) attempys at the firm and the city of the firm's largest U.S. office as listed in the 2014 NLJ

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Sha report Full-time equivalent (ITE) attorneys at the firsh and the city of the firsh a largest U.S. office	; Nationa: Law Journal, ; December 2014	\$295.DO	\$335.00 \$200.00	\$445.00	\$325.00	\$550.00. 	274	Morrislawn,	2014 McErry, Deutsch, Mulvaney & Carpenter
in and the city of the firm's largest U.S. office as usled in the 2014 NLJ									
Fu -time equivalent ITTE) attorneys at the	National Law Journal December 2014			\$710.00	\$525,00	\$835.00	1021	Chicago, IL	2014 NicDermott Will & Emery
turn and the city of the term's largest U.S. office as sted in the 2014 NLJ									
Fut-time equivalent FTE) attorneys at the	National Law Journal, Day on the 2014	\$300.00	\$530.00 \$370.00 \$220.00	\$530.00	\$450.00	\$625.00	371	Newark, HJ	2014 NicCarter & English
im, a largest U.S. office as usted in the 2014 NLJ									
3 report 1 J. time equivalent (FTE) allomeys at the	National Law Soumas December 2013			\$740.00	\$640.00	\$795.00	329	Los Angeles, CA	2014 Manatt, Pheire & Phillips
(FTE) attorneys at the fire and the city of the fire stargest U.S. office as risted in the 2014 NLJ	Na" \ at Law 3s unal. Denomber 2014	**************************************						2	
un s largest U.S. office as affed in the 2014 NLJ 350 report		KA50 00	\$850.00 \$300.00	\$765.00	\$600.00	\$990.00.	261	Roseland,	2014 Lowenstein Sandler
355 report Full-time equivalent If TE) attorneys at the If Te and the city of the	Nators Law Journal December 1914	\$290,00	\$420.00, \$245,00	\$550,00	\$395.00	\$615.00	1002	San Francisco CA	2014 Littler Wendelson
then and the city of the firm's largest U.S. office as visited in the 2014 NLJ				-					
as I aled in the 2014 NLJ 2-st report Full-time equivalent Full-time equivalent	Note al Law Jaumal	\$365.00	\$470.00. \$275.00	\$520.00	\$480.00	\$600,00	178	Minneapois,	2014 Lindquist & Vennum
as ated in the 2014 NLJ 25) report. Full-time equivalent FTE) attorneys at the Frm and the city of the	National (aw Igarne) December 2014	\$40C on	\$1.500 \$20-14	\$57:00	\$380,00	\$695.DO	228	Phoeniu, AZ	2014 Lewis Roca Rothgerber
firm stargest U.S. office as sted in the 2014 NLJ 255 report 255 report full time equivalent (F*E) attorneys at the sin and the city of the firm's largest U.S. office	National Law Journal	\$250.00	\$375.00 \$195.00.	\$420.00	\$285,00	\$700.00.	283	-Kanssa City, :MO	2014 Lathrop & Gage
Full-time equivalent (FTE) atterneys at the firm and the city of the	National Law Journal, December 2014	\$805.00	\$725.00 \$465.00	\$990.00	\$895,00	\$1110.0D	2060	New York, NY	2014 Lathern & Watkins

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2014 Nixon Peabody	2014 Neison Hulline	2014-Morrison & Poenster	2014, Morris, Manning & Martin	2014, Morgan, Levis & Bocklus	2014 Moore & Van Allen	2014 Miles & Stockhridge	2014 Michael, Best & Friedrich	2014: McKenma Long & Aldridge Afenia, GA	2014 McGuireVfoods
Br. C. MA	Columbia SC	Sah Francisco CA	Alian- 13A	Philadelphia, PA	Charlotte, NC	Baltimore, MD	Milwzukee, W	Afanta, GA	:Richmond, ;VA
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	2014 Paul, Welss, Riflúnd, Wharton & Garrison		2014 Parker Poe Adams & Bernstein Bernstein	2014 Orrick Harrington & Sutciffe	2014 O'Melveny & Myero	2014 Ogletres Deakins	2014 Nutter McClennen & Fish Boston, MA	2014 Nossaman	2014 Narion Rose Fulbright	2014 Nomis McLaughlin & Marcus
	New York NY	NY	Charlotte, NC	New York, NY	:Los Angeles, :CA	Allanta, GA	Boston, MA	Los Angeles, C.A.	Hauston, TX	Bridgewater, NJ
	854				721	6 6	5 .	148	3537	128
	\$1120.00		\$500.00	\$1095.00	\$950.00	\$650.00	\$715.00.	\$800.00	\$900.00	\$505.00
	\$ 760.00.	9	\$425.00	\$715.0b	\$615.00	\$250.00	\$470.00	\$370,00	\$525,00	\$485,00
	\$1040.00	6	\$450.00	\$845.00	\$ 715.00	\$360.00	\$575.00	\$579.00	\$775.00;	\$495.00
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	\$678.00	\$540,00		\$560.00		\$260.00	\$375.00	\$340.00	\$400.00	\$275,00
				\$735,00		\$315.DQ		\$495.00		
				\$585.00		\$230.00		\$440.00		
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:Morrislown, NJ	nger Wilmington, O≡	Pittsburgh, PA	art & New York, NY	:Miwaukee, ·Wi	New York, NY	Kansaa City, MO	Washington, DC	Seattle, WA	Philadelphia, PA
1	124	1656	673	4	712	616	8	8	510
\$495.00 :	\$800.DD	\$890.00	\$1075.00	\$625.0D	\$950,00	\$775.00	\$1070.00	\$1000.00	\$950.00
\$430.00	\$500.00	\$890.00 \$605.00	\$810,00	\$425.00	\$725.00	\$325.00	\$1070.00 \$615.00	\$330.00	\$465.00
\$ 455.00	\$678.00		\$915.00	\$519.00	\$880.00	\$435.00	\$865.00	\$615.00 <u>.</u>	\$645.00
\$296.00 \$210.00	\$465.0D; \$350.00	\$737.00 \$530.00 \$295.00	\$675.00 \$320.00	\$600.00; \$210.00	\$675.00 \$295.00	\$350.00 \$235.00	\$860,00; \$375,00	\$810.00 \$215.00	\$525.00 \$280.00
\$250.00	\$414.00	\$420.00	\$410.00	\$335.00	\$465.00	\$279,00	\$520.00	\$425,00:	\$390.00
		- Andrews - Andr	•			\$376.00		\$635.00	
						\$300.00		\$280.00	
National Law Journal, December 2014	National Law Journal, December 2014	National Law Journal, December 2014	National Law Journel, December 2014	National Law Journal, December 2014	. National Law Journal, December 2014	\$450,00; Navional Law Journal, Desember 2014	National Law Journal, December 2014	\$800.00 National Law Journal, December 2014	Net onal Law Journal, December 2014
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2014 Shutts & Bowen	2014 Shumaker Loop & Kendrick, Toleds, OH	2014 Sheppard Nullin Richter & Los Angeles, Hampton	2014 Seyfarth Shew	2014 Seward & Kissel	2014 Sadgwick	2014-Schiff Hardin	2014:Saul Ewing	2014 Rutan & Tucker	2014 Robinson & Cole
.Miami, FL	ndrick Toledo, OH	er & . Los Angeles, CA	Chicago, IL	New York, NY	San Francisco CA	Chicago, IL	Philadelphis, PA	Costa Mesa,	Hartford, CT
230	2	549	779	į ž	342	317:	22	147	201
\$660.00	\$595.00.	\$875,00	\$860.00	\$850.00	\$615.00		\$875.00	\$675.00	\$700.00
\$250.00	\$305.00	\$490.00	\$375.00	\$625.00	\$305.00		\$375.00	\$ 345.00	\$295.00
. \$4 30.00	\$413.00	\$663,07	\$6.5.45	\$735.00	\$425.00		\$548.00	3480.00	\$500.00
\$345.00; \$195.00	\$330.00. \$160.00.	\$335.00 \$27H 70	\$505.00 \$225.00.	\$600.00: \$290.00	\$475.00 \$250.00	\$415.00; \$250.00	\$590.00 \$225.00	\$500.00 \$230.00	\$445.00 \$215.00
\$280.00	\$256.00	\$5.1.08	\$385.00	\$400.00;	\$326.00	\$343.00	\$344.00	\$320.00	\$300.00
Nelsonal Law Journal, :December 2014	National Law Journal, December 2014	National Law Journal, December 2014	National Law Journal, December 2014	National Law Journal, December 2014	Neitonal Law Journal, December 2014	National Law Journal, December 2014	National Law Journal, December 2014	·Nalional Law Journal, Decamber 2014	:National Law Journal, December 2014
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ari New York, NY	Dalles, TX	Portland, OR	Reeding, PA	Washington, DC		Charleston, VV	Phoenix, AZ	New York, NY
285	217	365	15 .	122		131	43	1664
\$1125.00	00.023	\$800,00	\$800.00	\$795.00	39.50 00 00		\$845.00	\$1150.00
\$675.00	\$290.00	\$300,00	\$525,00°	\$450,00	\$3.50.00:		\$325.DQ	\$845.00
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\$10% 77 Novini (Low Jurnal) Double in 27	\$592.00 National Law Journal, December 2014	\$510,00 Nedloral Law Journal, ;December 2014	Mai or il Law Joyns. De lamb im Oté	SSILDO Neutral Law Jourtz), 'Deux nber 2가 나	National Law Journel, Decamber 2014	\$350 ú. Na phai Law Tournet December 2014	National Law Journal, December 2014	Ñaltinal Law Journal December 2014
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2014 Well, Gotehal & Manges	2014 Waller Lansden Dortch & Davis	2014 Vinson & Elkins	2014 Venable	2014 Varnum	2014 Ulmer & Berne	2014 Troutimen Sanders	2014 Thompson Coburn	2014 Thompson & Knight	2014 Taft Stettinius & Hollister
New York	Nashwille, TN	Houston, TX	Washington, DC	⊹Grand ∶Rapids, MI	Cleveland.	Atlanta, GA	St Louis,	:Dallas, TX	Cincernati, OH
1157:	178	650	533	ä	178	567	317	28	357
\$1075.00	\$600,00	\$770.00.	\$1075.00;	\$465.00	\$415.00	\$975.00	\$510.00 \$330.00	\$740.00	\$535.00
\$625.00	\$350.00	\$475.00	\$470.00	\$290.00	\$315.00	\$400.00	\$330.00	\$425.00	\$285.00
\$930.00	\$460.00	\$600.00	\$660.00	\$390.00	\$380.00	\$620.0D	\$ 22.00	\$535,00	\$415.00
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2014 Minston & Strawn

Chicago, 1.

2014 Wolff & Samson

West Orange, NJ

2014 Wyatt Terrant & Combs

Louisylile.

2014 Wombie Carlyle Sandridge Winston-& Rice Salem, NC

	202	492	125	88	98	526	233	277	1885
	\$500.00	\$640.00	\$450.00	\$995,00	\$1250.00	\$1090.00	\$410.00	\$950.00	\$1050.00
	\$280.00	\$470.00	\$325.00	\$650.00	\$735.00	\$790.00	\$360.00	\$550.00,	\$700.D0
	\$418.00	\$554.00	\$400.00	\$300.00	\$905.00	\$950.00:	\$385.00	\$665.00	\$875.00
			\$450.00 \$225.00	\$590.00, \$425.00	\$695.00, \$75.00	\$790.00 \$350.00	\$350.00, \$250.00	\$535.00; \$320.00	\$1050.00; \$220.00
			00 \$340.00°	00 \$520.00	929000	0 \$580.00;	\$285,00	\$445,00	\$525,00
	National Law Journal December 2014	National Law Journal Dacember 2014	Nerdona Law Journal December 2014	National Law Journal December 2014	National Law Journal Depember 2014	National Law Journal December 2014	National Lew Journal, December 2014	National Law Journal, December 2014	National Law Journal, December 2014
firm's largeal U.S. office as fisted in the 2014 NLJ 350 report		•	as listed in the 2017 No. 350 report. Full-time equivalent (FTE) altomays at the firm and the city of the firm's largest U.S. office as listed in the 2014 N.L.J.		350 report Fullime equivalent (FTE) attorneys at the firm and the city of the firm's largest U.S. office as listed in the 2014 NLJ	as listed in the 2014 N.J. 350 report. Full-time equivalent (FTE) attorneys at the firm and the city of the firm's largest U.S. office	350 report Full-time equivalent (FTE) attorneys at the firm and the city of the firm's largest U.S. office	350 report Full-lime equivalent (FTE) attorneys at the firm and the city of the firm's largest U.S. office as listed in the 2014 NLJ	Full-time equivalent (PTE) attorneys at the firm and the city of the firm's largest U.S. office as listed in the 2014 NL:

2014 Williams Mullen

Richmond. VA

2014 Wilkie Farr & Gallagher

New York,

2014 Wilmer Cutter Pickering Hale and Dorr

Washington, DC

2014 White & Case

New York

2014 Willey Rein

Washington, DC